DUPAGE HIGH SCHOOL DISTRICT 88 ADDISON TRAIL WILLOWBROOK

Building Futures

BOARD OF EDUCATION
DUPAGE HIGH SCHOOL DISTRICT 88

TENTATIVE ANNUAL BUDGET

FISCAL YEAR 2026-27

Presented to the Board of Education

June 22, 2026

RYAN DOMERACKI, CHIEF FINANCIAL OFFICER

2 FRIENDSHIP PLAZA
ADDISON, ILLINOIS 60101

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DUPAGE HIGH SCHOOL DISTRICT 88

ANNUAL BUDGET SUMMARY OF CASH TRANSACTIONS 2026-27

OPERATING FUNDS:	Beginning Balance 7/1/26 *	Budget Revenues	Transfers In	Total Available	Budget Expenditures	Rev - Exp	Transfers Out	Projected Balance 6/30/27 (a)
Educational	$45,552,022	$73,211,621		$118,763,643	$76,729,428	($3,517,807)	$0	$42,034,215
Operations & Maintenance	8,133,095	8,794,198		16,927,293	7,616,792	$1,177,406		$9,310,501
Transportation	3,813,923	7,631,040	-	11,444,963	7,011,288	$619,752		$4,433,675
IMR/Social Security/Medicare	2,759,029	2,426,961		5,185,990	2,362,841	$64,120		$2,823,149
Working Cash	5,604,754	186,642		5,791,396	-	186,642	$0	5,791,396
Total Operating Funds	**$65,862,823**	**$92,250,462**	**$0**	**$158,113,285**	**$93,720,349**	**($1,469,887)**	**$0**	**$64,392,936**
Fund Balance Change								**($1,469,887)**
Adjustment for Working Cash Fund Transfer to Capital Projects {Non-Operating Fund}								**-**
Net Annual Change Operating Funds Only - (excluding Working Cash Transfer for capital projects/equipment) Surplus / (Deficit)								**($1,469,887)**
Less "Early Property Taxes"								**(36,300,515)**
Working Cash Bond Proceeds - Assigned Balance (to Capital Projects/Bus Replacement)								**$0**
Adjusted Available Fund Balance (net of early property tax and working cash bond proceeds) = >>>								**$28,092,421**
Fund Balance - Net of "Early Property Taxes" & Assigned Bond Proceeds as % of Budget =								**30.0%**
Restricted Funds:								
Debt Service Fund	6,947,633	11,176,943	-	18,124,576	11,083,700	93,243		$7,040,876
Capital Projects	1,644,139	260,000	-	1,904,139	1,095,000	(835,000)		$809,139
Fire Prevention & Safety	0	0		0	0	0		0
Total - All Funds (a)	**$74,454,595**	**$ 103,687,405**	**$ -**	**$ 178,142,000**	**$ 105,899,049**	**($2,211,644)**	**$ -**	**$72,242,951**
Net Annual Change in Cash								**($2,211,644)**

I certify that this is a true and accurate copy of the Final Budget for Dupage High School District 88 for 2025-26 as adopted this 22nd day of September, 2025

Christine Poirier, Secretary - Board of Education

DUPAGE HIGH SCHOOL DISTRICT 88

SUMMARY OF 2026-27 TENTATIVE OPERATING BUDGET

REVENUE & EXPENSE BY FUND [1]

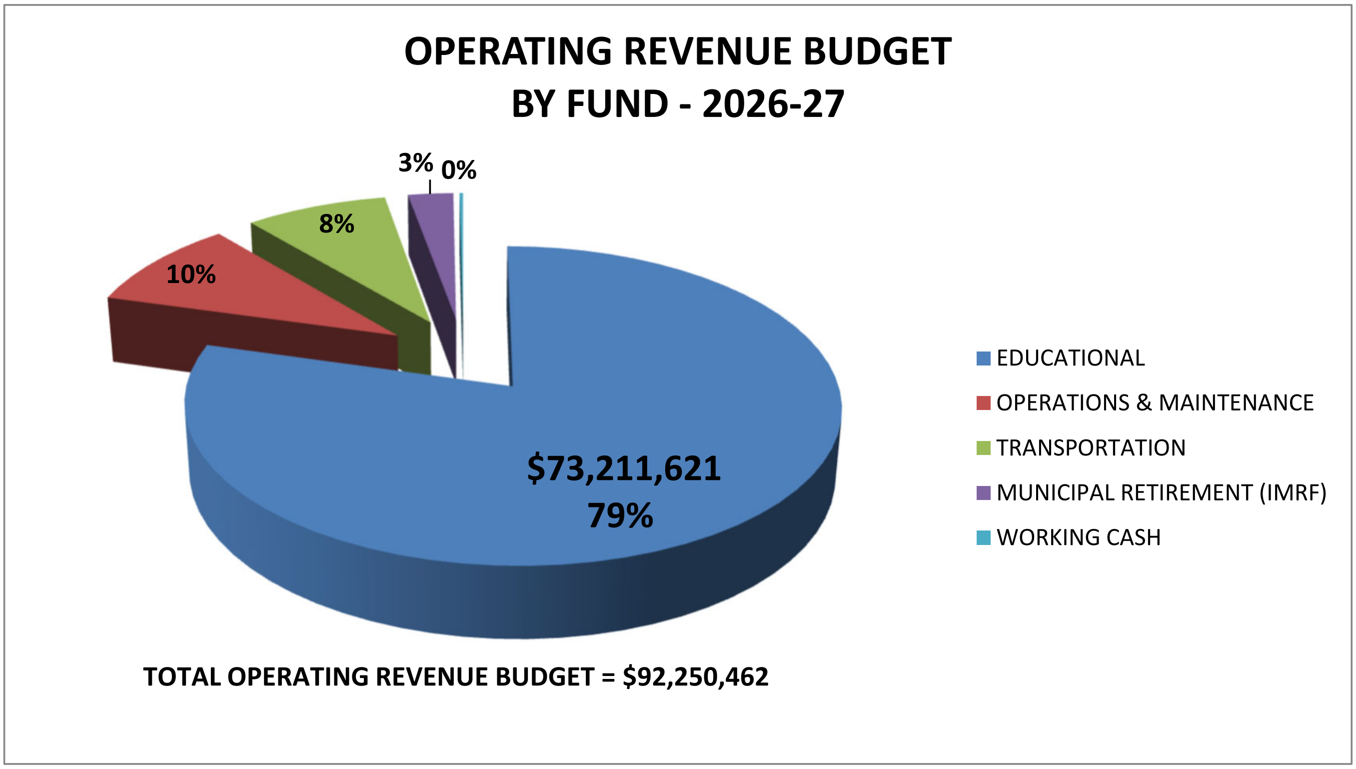
	FUND	REVENUES	EXPENSES
OPERATING	EDUCATIONAL	$ 73,211,621	$ 76,729,428
	OPERATIONS & MAINTENANCE	8,794,198	7,616,792
	TRANSPORTATION	7,631,040	7,011,288
	MUNICIPAL RETIREMENT (IMRF)	2,426,961	2,362,841
	WORKING CASH	186,642	0
	TOTAL OPERATING FUNDS WITH WORKING CASH	**$ 92,250,462**	**$ 93,720,349**
NON-OPERATING	DEBT SERVICE	11,176,943	11,083,700
	CAPITAL PROJECTS	260,000	1,095,000
	FIRE PREVENTION & SAFETY	0	0
	TOTAL ALL FUNDS	**$ 103,687,405**	**$ 105,899,049**

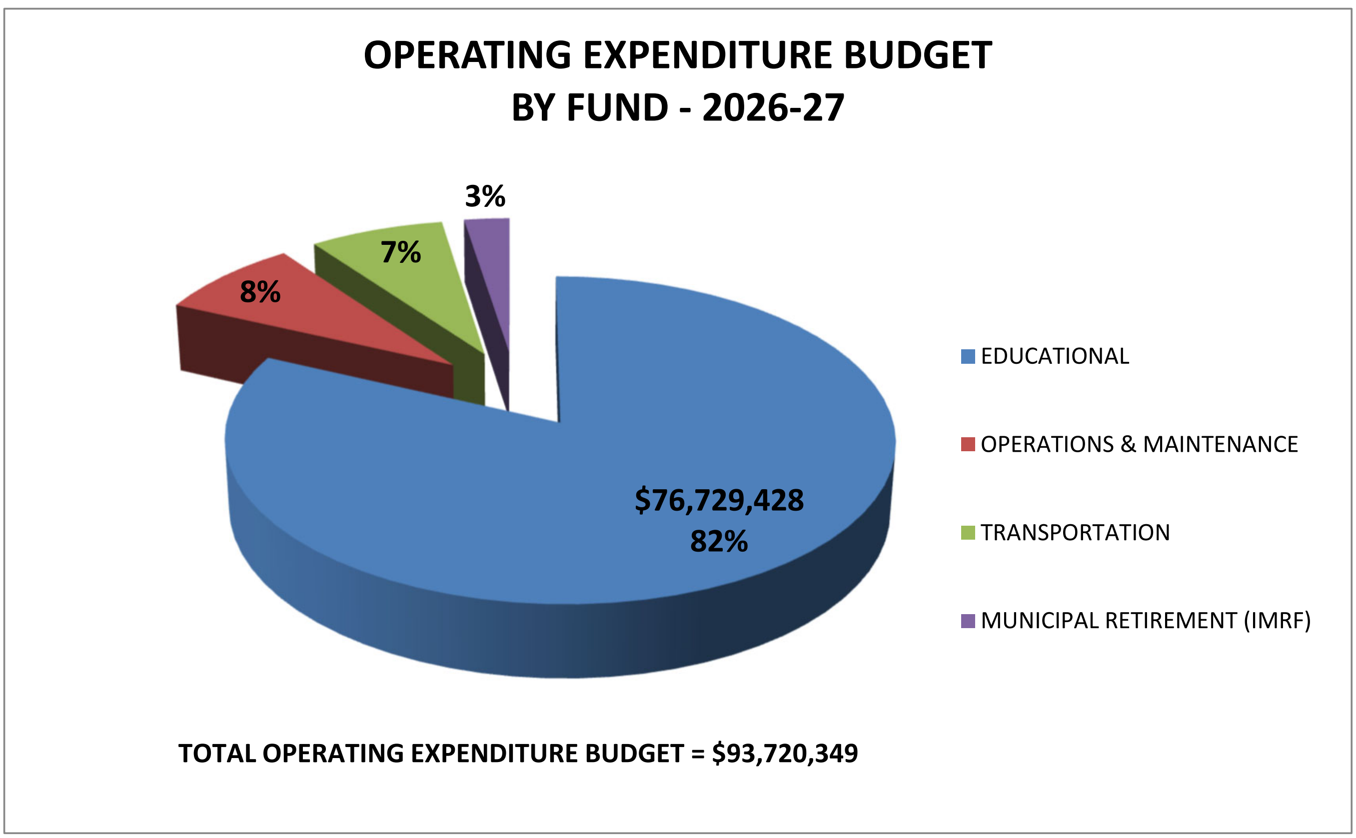
1 excludes Interfund Transfers

INTERFUND TRANSFERS

From Educ. Fund		$0
To Debt Service Fund	$0	
From Working Cash Fund		$0
To Transportation Fund	$0	
To Capital Projects Fund	$0	

DUPAGE HIGH SCHOOL DISTRICT 88





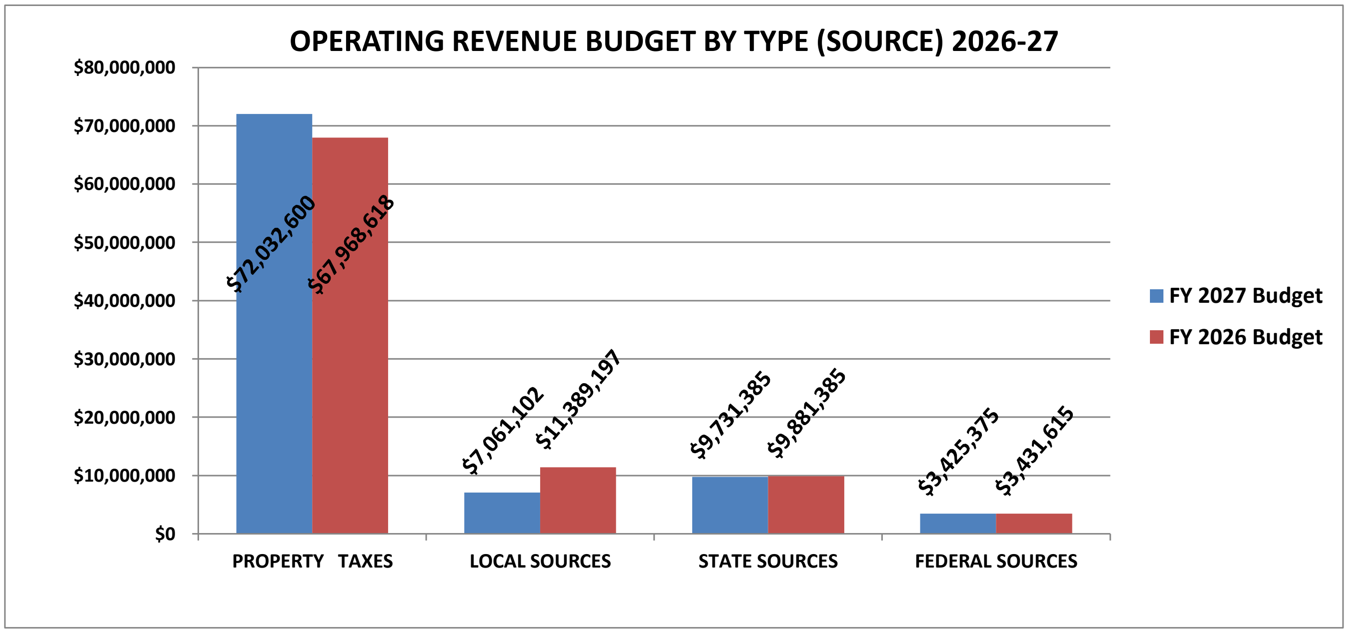
DUPAGE HIGH SCHOOL DISTRICT 88

SUMMARY OF 2026-27 OPERATING BUDGET REVENUES BY TYPE (SOURCE)[1] COMPARED TO PRIOR FISCAL YEAR

OPERATING FUNDS

FUND	PROPERTY TAXES	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL
EDUCATION	$56,161,861	$5,968,000	$7,656,385	$3,425,375	**$73,211,621**
OPERATIONS & MAINTENANCE	8,181,096	563,102	50,000	0	**8,794,198**
TRANSPORTATION	5,411,040	195,000	2,025,000	0	**7,631,040**
MUNICIPAL RETIREMENT	2,266,961	160,000			**2,426,961**
WORKING CASH	11,642	175,000			**186,642**
TOTAL OPERATING FUNDS	**$72,032,600**	**$7,061,102**	**$9,731,385**	**$3,425,375**	**$92,250,462**
FY 2026 BUDGET	**$67,968,618**	**$11,389,197**	**$9,881,385**	**$3,431,615**	**$92,670,815**
DIFFERENCE	*$4,063,982*	*($4,328,095)*	*($150,000)*	*($6,240)*	*($420,353)*
PERCENT CHANGE	**5.98%**	**-38.00%**	**-1.52%**	**-0.18%**	**-0.45%**

1 excludes Interfund Transfers



DUPAGE HIGH SCHOOL DISTRICT 88

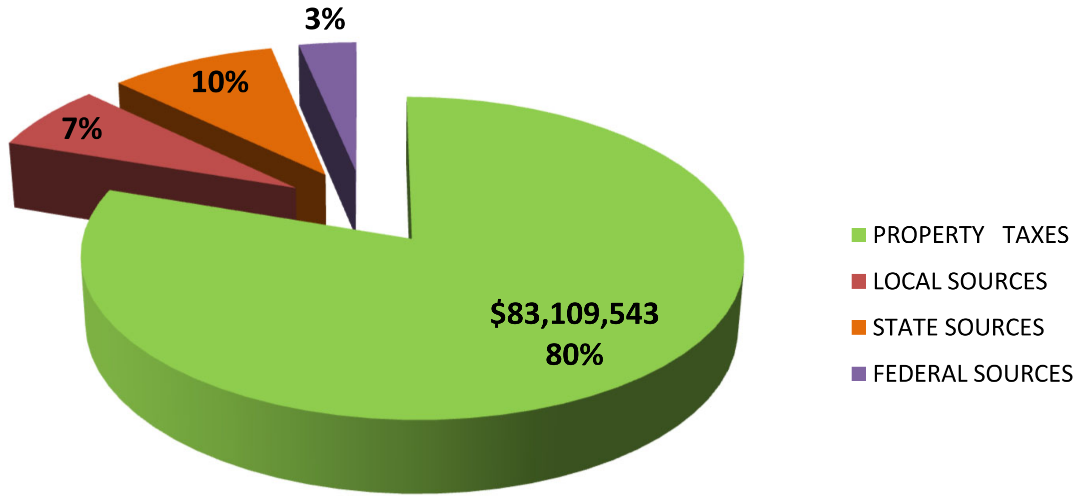
TENTATIVE ALL FUNDS BUDGET 2026-27

SUMMARY OF REVENUES BY TYPE (SOURCE)

	FUND	PROPERTY TAXES	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL
OPERATING	EDUCATION	$56,161,861	$5,968,000	$7,656,385	$3,425,375	**$73,211,621**
	OPERATIONS & MAINTENANCE	8,181,096	563,102	50000	0	**$8,794,198**
	TRANSPORTATfON	5,411,040	195,000	2,025,000	0	**7,631,040**
	MUNICIPAL RETIREMENT	2,266,961	160,000			**2,426,961**
	WORKING CASH	11,642	175,000			**186,642**
	TOTAL OPERATING FUNDS	**$72,032,600**	**$7,061,102**	**$9,731,385**	**$3,425,375**	**$92,250,462**
NON-OPERATING	DEBT SERVICE	11,076,943	100,000			**11,176,943**
	CAPITAL PROJECTS*		60,000	200,000		**260,000**
	FIRE PREVENTION & SAFETY					**0**
	TOTAL ALL FUNDS	**$83,109,543**	**$7,221,102**	**$9,931,385**	**$3,425,375**	**$103,687,405**

* Excludes Interfund Transfers

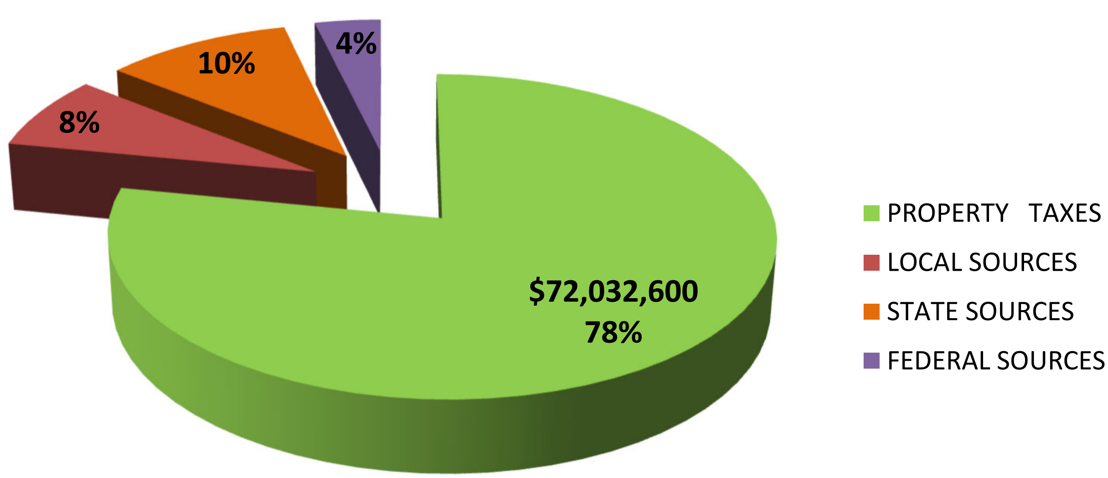
TOTAL REVENUE BUDGET BY TYPE (SOURCE) 2026-27



TOTAL REVENUE BUDGET = $103,687,405

includes Debt Service, Capital Projects and Health/Life Safety

OPERATING REVENUE BUDGET BY TYPE (SOURCE) 2026-27



OPERATING REVENUE BUDGET = $92,250,462

DUPAGE HIGH SCHOOL DISTRICT 88

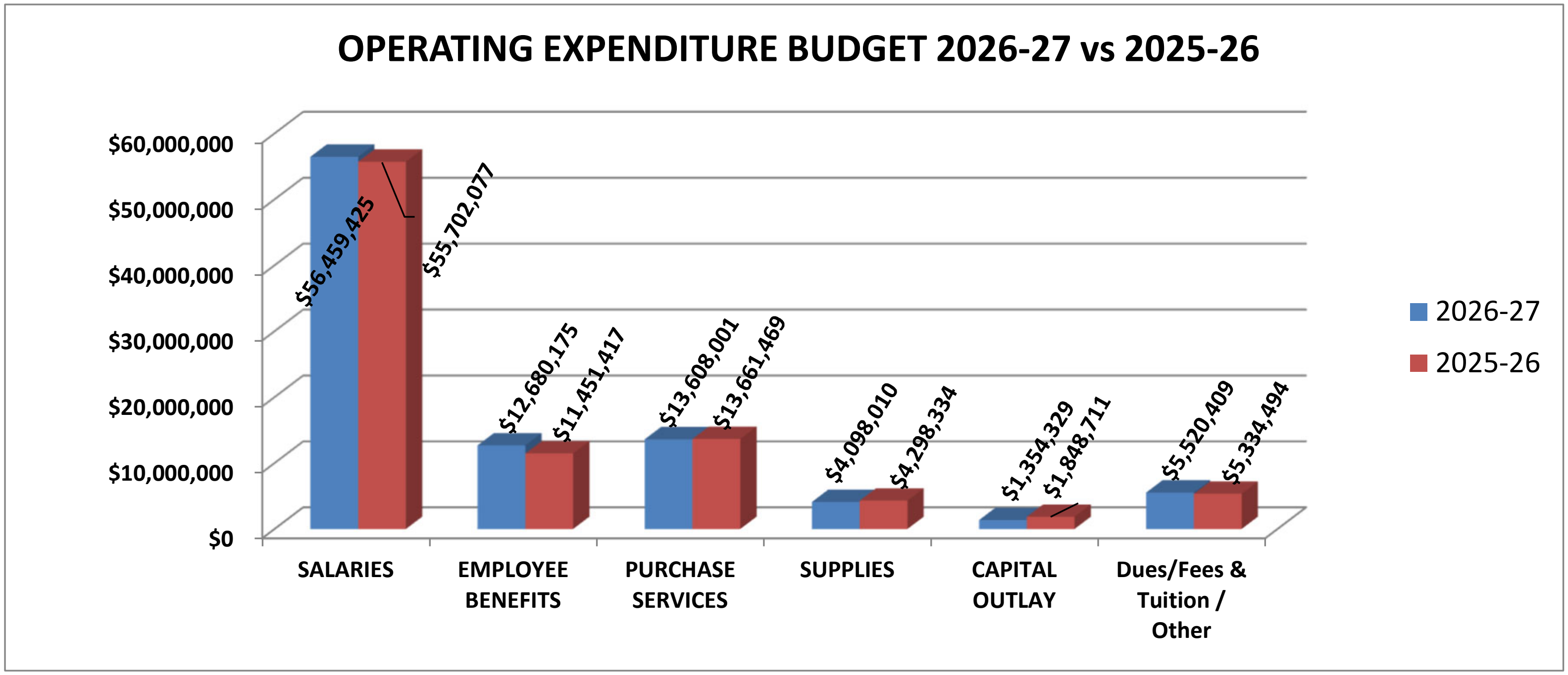
SUMMARY OF 2026-27 OPERATING BUDGET EXPENDITURES BY TYPE (USE)

COMPARED TO PRIOR FISCAL YEAR [1]

O P E R A T I N G

FUND	SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	SUPPLIES	CAPITAL OUTLAY	DUES/FEES & TUITION / OTHER	TOTAL
EDUCATIONAL	$52,592,422	$9,488,795	$6,203,463	$1,914,010	$1,010,329	$5,520,409	$76,729,428
OPER. & MAINTENANCE	3,867,003	828,539	837,250	2,034,000	50,000		$7,616,792
TRANSPORTATION			6,567,288	150,000	294,000		$7,011,288
MUNICIPAL RETIREMENT		2,362,841					$2,362,841
TOTAL OPERATING FUNDS	$56,459,425	$12,680,175	$13,608,001	$4,098,010	$1,354,329	$5,520,409	$93,720,349
FY 2026 BUDGET	**$55,702,077**	**$11,451,417**	**$13,661,469**	**$4,298,334**	**$1,848,711**	**$5,334,494**	**$92,296,502**
DIFFERENCE	*$757,348*	*$1,228,758*	*($53,468)*	*($200,324)*	*($494,382)*	*$185,915*	*$1,423,847*
PERCENT CHANGE	**1.36%**	**10.73%**	**-0.39%**	**-4.66%**	**-26.74%**	**3.49%**	**1.54%**

1 excludes Interfund Transfers

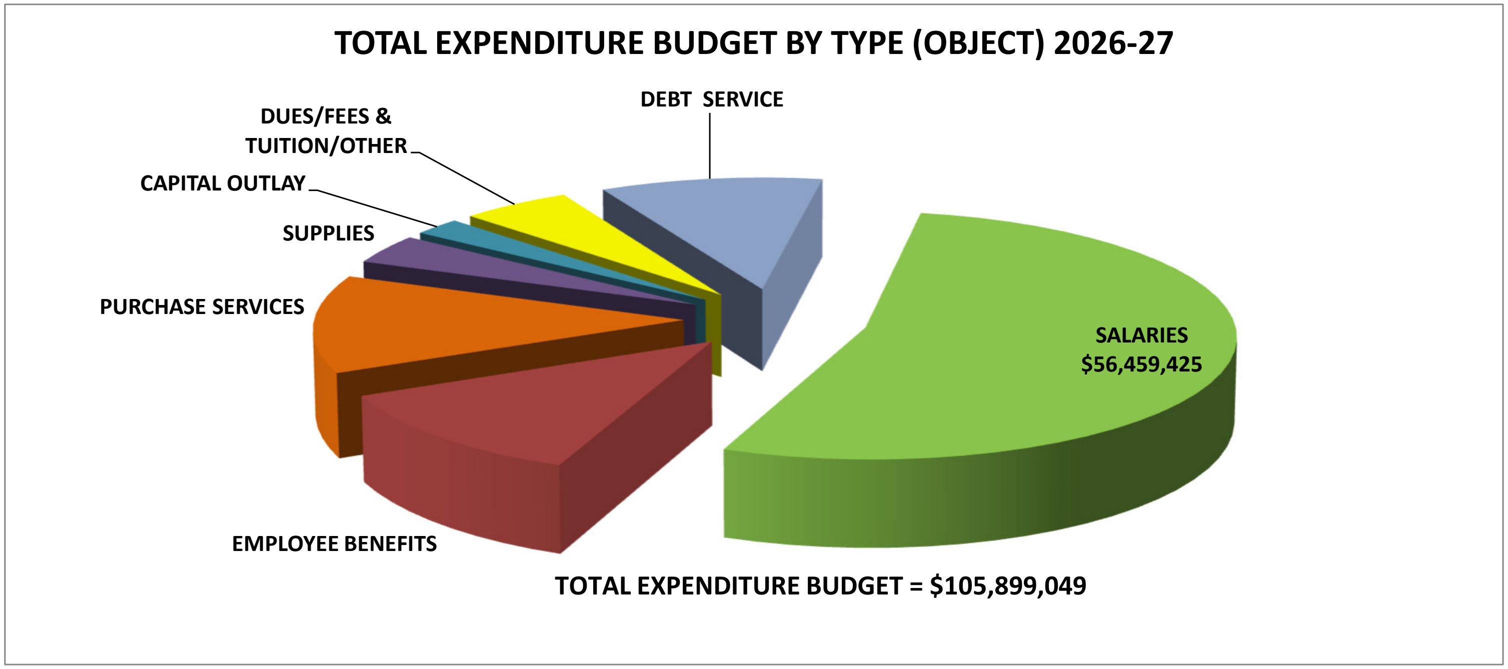


DUPAGE HIGH SCHOOL DISTRICT 88

SUMMARY OF EXPENSES BY TYPE (OBJECT) ALL FUNDS BUDGET [1]

	FUND	SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	SUPPLIES	CAPITAL OUTLAY	DUES/FEES & TUITION/OTHER	DEBT SERVICE	TOTAL
OPERATING	EDUCATIONAL	$52,592,422	$9,488,795	$6,203,463	$1,914,010	$1,010,329	$5,520,409		$76,729,428
	OPER. & MAINTENANCE	3,867,003	828,539	837,250	2,034,000	50,000	0		$7,616,792
	TRANSPORTATION	0	0	6,567,288	150,000	294,000			$7,011,288
	MUNICIPAL RETIREMENT		2,362,841						$2,362,841
	TOTAL OPERATING FUNDS	$56,459,425	$12,680,175	$13,608,001	$4,098,010	$1,354,329	$5,520,409		$93,720,349
		60%	14%	15%	4%	1%	6%		100%
NON-OPERATING	DEBT SERVICE							11,083,700	$11,083,700
	CAPITAL PROJECTS			25,000		1,070,000			$1,095,000
	FIRE PREVENTION & SAFETY								0
	TOTAL ALL FUNDS	$56,459,425	$12,680,175	$13,633,001	$4,098,010	$2,424,329	$5,520,409	$11,083,700	$105,899,049

[1] excludes Interfund Transfers



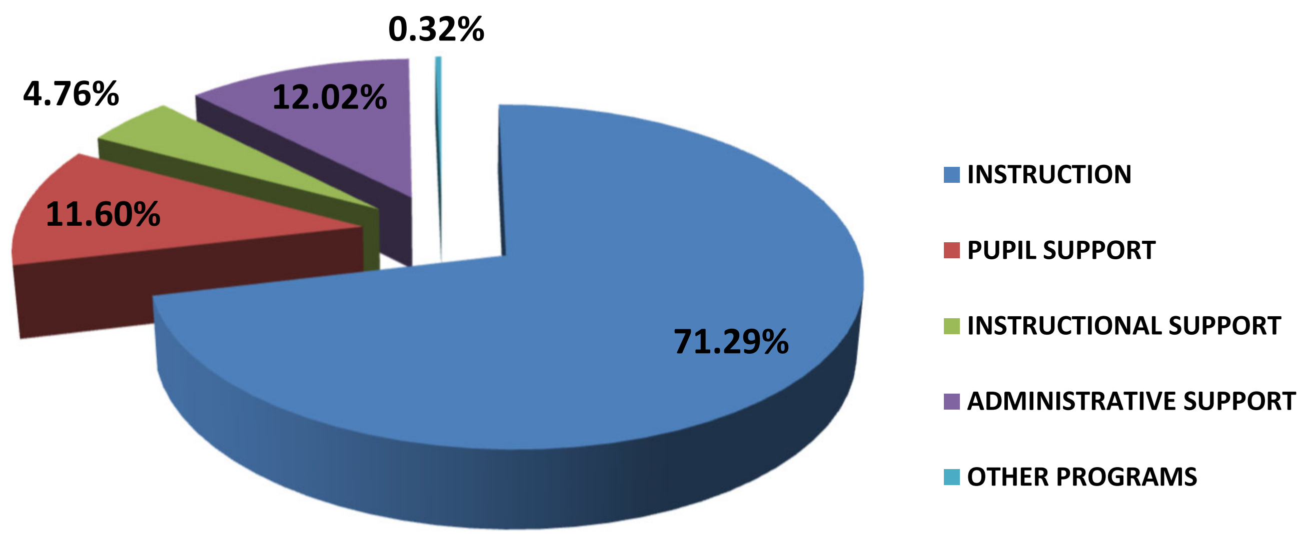
DUPAGE HIGH SCHOOL DISTRICT 88

TENTATIVE BUDGET SUMMARY 2026-27

EXPENSE BY PROGRAM - EDUCATION FUND

PROGRAM	BUDGET 1	PERCENT OF BUDGET	
INSTRUCTION	$54,702,024	71.29%	*
PUPIL SUPPORT	$8,903,501	11.60%	
INSTRUCTIONAL SUPPORT	$3,656,008	4.76%	*
ADMINISTRATIVE SUPPORT	$9,222,443	12.02%	
OTHER PROGRAMS	$245,452	0.32%	
TOTAL EDUCATION FUND BUDGET 1	$76,729,428	100.00%	

1 excludes Interfund Transfers



* Total Instructional Budget Allocation = 76.1%

EDUCATIONAL FUND {pages 1 to 16}

REVENUE BUDGET	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
PROPERTY TAX				
Back Taxes (Prior Levies) expected to be received during the current year	$ 177,500	$ 185,000		
Current Year Property Tax	24,886,869	27,216,824		
Next Year (Early) Property Tax	27,032,121	27,808,677		
Current Year Property Tax, Special Education	427,817	471,520		
Next Year (Early) Property Tax, Special Education	464,715	479,840		
Total Property Tax Revenue	$ 52,989,022	$ 56,161,861	$ 3,172,839	5.99%
Corporate Personal Property Replacement Tax	2,333,085	2,350,000	16,915	0.73%
Tuition (Summer School + SAT Test Prep)	46,000	40,000	(6,000)	-13.04%
Investment Earnings	1,400,000	1,600,000	200,000	14.29%
		-	-	
Food Services	500,000	530,000	30,000	6.00%
Total - Pupil Activities	948,000	945,000	(3,000)	-0.32%
Textbooks	3,000	3,000	-	0.00%
Driver Education	85,000	85,000	-	0.00%
Parking Fee	85,000	95,000	10,000	
E-Rate Program	-	-	-	
Insurance Employee Payments - retirement, Leaves etc.	250,000	240,000	(10,000)	
Surplus TIF Distribution	-	-	-	
Other (Dr. Ed. Other Public Districts, Impact Fee etc)	97,860	80,000	(17,860)	-18.25%
TOTAL LOCAL SOURCES	**$ 58,736,967**	**$ 62,129,861**	**$ 3,392,894**	**5.78%**

REVENUE BUDGET (cont'd)

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
STATE SOURCES				
State Aid - Evidence Based Funding Model	$ 6,587,108	$ 6,637,108	$ 50,000	0.8%
Special Education State Aid - Categorical	500,000	500,000	-	0.0%
Career and Technology Education Grant	113,505	113,505	-	0.0%
CTE - Educ. Pathways Grant (DAOES)	-	-		
Driver Education	110,000	110,000	-	0.0%
State Lunch	8,500	8,500	-	0.0%
State Grants	287,272	287,272	-	0.0%
TOTAL STATE SOURCES	**$ 7,606,385**	**$ 7,656,385**	**$ 50,000**	**0.7%**
FEDERAL SOURCES				
Federal Breakfast & Lunch	900,000	900,000	$ -	0.0%
Medicaid Reimbursement (Fee For Svc + Admin. Outreach)	400,000	400,000	-	0.0%
ESSER (CARES) 2021	-	-	-	0.0%
LEAD Grant	-	-	-	0.0%
JROTC Reimbursement	83,273	85,000	1,727	0.0%
ESSER III (ARP)	-	-	-	#DIV/0!
ESSER McKinney Vento	-	-	-	
IASA Title I Low Income	467,371	575,000	107,629	23.0%
IASA Title II (Dwight D. Eisenhower Prof. Dev. Program)	82,233	100,000	17,767	21.6%
IASA Title III (Limited English Proficiency)	82,782	82,782	-	0.0%
IASA Title IV	31,844	70,000	38,156	119.8%
IDEA B Flow Through	1,001,093	1,001,093	-	0.0%
IDEA Room & Board	-	50,000	50,000	
Misc. Other Federal Sources	167,916	6,500	(161,416)	-96.1%
Immigration Educ. Program	-	-	-	
Dept. of Rehabilitation Services (DORS)	155,750	100,000	(55,750)	-35.8%
Carl Perkins Vocational	59,353	55,000	-	0.0%
TOTAL FEDERAL SOURCES	**$ 3,431,615**	**$ 3,425,375**	**$ (6,240)**	**-0.2%**
PERMANENT TRANSFER				
Interest from Other Funds	-	-	-	
TOTAL REVENUES AVAILABLE	**$ 69,774,967**	**$ 73,211,621**	**$ 3,436,654**	**4.9%**

EXPENDITURE BUDGET

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
INSTRUCTION				
Regular Programs				
Salaries	22,838,682	$ 22,392,297	$ (446,385)	-2.0%
Benefits	4,520,433	5,085,487	565,054	12.5%
Purchased Services	1,007,460	1,047,460	40,000	4.0%
Supplies	671,541	671,541	0	0.0%
Capital Outlay	1,204,925	810,000	(394,925)	-32.8%
Other	2,000	2,500	500	-
	$ 30,245,041	**$ 30,009,285**	**$ (235,756)**	-0.8%
Special Education Programs				
Salaries	7,008,848	$ 7,306,724	297,876	4.2%
Benefits	1,224,160	1,377,180	153,020	12.5%
Purchased Services	221,477	221,477	0	0.0%
Supplies	81,721	81,721	0	0.0%
Capital Outlay	-	-	0	
Tuition	4,132,494	4,305,969	173,475	4.2%
	$ 12,668,700	**$ 13,293,071**	**$ 624,371**	4.9%
Title I Low Income Grant	**$ 264,724**	**$ 264,724**	0	0.0%
Vocational Program				
Salaries	$ 2,505,220	$ 2,611,692	106,472	4.3%
Benefits	382,074	429,833	47,759	12.5%
Purchased Services	78,700	78,700	0	0.0%
Supplies	204,845	204,845	0	0.0%
Capital Outlay	91,329	91,329	0	0.0%
Tuition (4240)	1,040,000	1,048,170	8,170	0.8%
	$ 4,302,168	**$ 4,464,569**	**$ 162,401**	3.8%
Interscholastic Program				
Salaries	$ 3,320,488	$ 3,421,609	$ 101,121	3.0%
Benefits	101,508	114,197	12,689	12.5%
Purchased Services	404,858	473,284	68,426	16.9%
Supplies	232,890	275,992	43,102	18.5%
Capital Outlay	-			
	$ 4,059,744	**$ 4,285,082**	**$ 225,338**	5.6%

EXPENDITURE BUDGET (cont'd)

	Final Budget 2025-26		Tentative Budget 2026-27		Change $		Change %
Summer School Program							
Salaries	$	139,000	$	144,908	$	5,908	4.3%
Benefits		-		-	$	-	
Purchased Services		-					
Supplies		250		250		0	0.0%
Capital Outlay		-					
	$	**139,250**	**$**	**145,158**	**$**	**5,908**	4.2%
Driver Education Program							
Salaries	$	224,000	$	233,520	$	9,520	4.3%
Benefits	$	8,428	$	9,482	$	1,054	12.5%
Purchased Services	$	10,000	$	10,000	$	-	0.0%
Supplies	$	8,000		8,000	$	-	0.0%
Capital Outlay	$	-	$	-			
	$	**250,428**	**$**	**261,002**	**$**	**10,574**	4.2%
Bilingual Education Program							
Salaries	$	28,584	$	29,799		1,215	4.3%
Benefits	$	-	$	-			
Purchased Services	$	-	$	-			
Supplies	$	19,577		19,577		0	0.0%
Capital Outlay		-					
	$	**48,161**	**$**	**49,376**	**$**	**1,215**	2.5%
Alternative School Program							
Salaries	$	1,415,256	$	1,475,404		60,148	4.2%
Benefits		284,518		320,083		35,565	12.5%
Purchased Services		-		-			
Supplies		500		500		0	0.0%
Capital Outlay		-		-			
Tuition		130,000		133,770		3,770	2.9%
	$	**1,830,274**	**$**	**1,929,757**	**$**	**99,483**	5.4%
TOTAL INSTRUCTION	**$**	**53,808,490**	**$**	**54,702,024**	**$**	**893,534**	**$ -**

EXPENDITURE BUDGET (cont'd)

	Final Budget 2025-26		Tentative Budget 2026-27		Change $		Change %
SUPPORT SERVICES							
Support Services - Pupil							
Salaries	$	6,748,889	$	6,804,891	$	56,002	0.8%
Benefits		1,007,850		1,133,831	$	125,981	12.5%
Purchased Services		863,679		863,679	$	-	0.0%
Supplies		101,100		101,100	$	-	0.0%
Capital Outlay		-					
	$	**8,721,518**	**$**	**8,903,501**	**$**	**181,983**	**2.09%**
Support Services - Instructional Staff							
Salaries	$	1,083,574	$	1,129,626	$	46,052	4.3%
Benefits		24,196		28,116		3,920	16.2%
Purchased Services		453,687		453,687		0	0.0%
Supplies		93,000		93,000		0	0.0%
Membership - AVID		-					
Capital Outlay		-		-			
Other							
	$	**1,654,457**	**$**	**1,704,429**	**$**	**49,972**	**3.02%**
Support Services - General Administration							
Salaries	**$**	**596,022**	**$**	**621,353**	$	25,331	4.25%
Benefits		**61,354**		**69,023**		7,669	12.50%
Purchased Services		**664,875**		**389,500**		(275,375)	-41.42%
Purchased Services - Insurance		**612,230**		**637,547**		25,317	-
Supplies		**42,500**		**37,500**		(5,000)	-11.76%
Capital Outlay		-		-			
	$	**1,976,981**	**$**	**1,754,923**	**$**	**(222,058)**	**-11.23%**
Support Services- School Administration							
Salaries	$	3,766,095	$	3,926,154		160,059	4.25%
Benefits		321,297		361,459		40,162	12.50%
Purchased Services		87,992		87,992		0	0.00%
Supplies		400,333		331,907		(68,426)	-17.09%
Capital Outlay		113,102		100,000		(13,102)	-11.58%
	$	**4,688,819**	**$**	**4,807,512**	**$**	**118,693**	**2.53%**

EXPENDITURE BUDGET (cont'd)

	Final Budget 2025-26		Tentative Budget 2026-27		Change $	Change %
Support Services - Business						
Salaries	$	952,812	$	995,444	42,632	4.5%
Benefits		176,612		215,564	38,952	22.1%
Purchased Services		1,364,000		1,414,000	50,000	3.7%
Supplies		28,000		26,000	(2,000)	-7.1%
Capital Outlay		14,000		9,000	(5,000)	
Other - Lease		-		-	0	
	$	**2,535,424**	**$**	**2,660,008**	**$ 124,584**	4.9%
Support Services - Central						
Salaries	**$**	**1,258,261**	$	1,321,737	63,476	5.0%
Benefits		286,968		322,839	35,871	12.5%
Purchased Services		268,750		268,750	0	0.0%
Supplies		38,253		38,253	0	0.0%
Capital Outlay - Special Projects		15,000		-	(15,000) -	1
	$	**1,867,232**	**$**	**1,951,579**	84,347	4.5%
TOTAL SUPPORT	**$**	**21,444,431**	**$**	**21,781,952**	**$ 337,521**	1.6%
Community Services (3000 & 3700) Grants						
Salaries		131,668		137,264	5,596	4.3%
Benefits		19,290		21,701	2,411	
Purchased Services		54,387		54,387	0	
Supplies - Parochial Schools	$	2,100	$	2,100	0	0.0%
TOTAL COMMUNITY SERVICES (GRANTS)	**$**	**207,445**	**$**	**215,452**	8,007	3.9%
Transfer to Debt Service - Capital Lease Payment		**-**		-	0	#DIV/0!
FY2023-24 ESSER Adjustments		**-**		$0	0	
Contingecy/Other Function 6000		30,000		30,000	0	0.0%
	$	**30,000**	**$**	**30,000**		
TOTAL EXPENDITURES EDUCATION FUND	**$**	**75,490,366**	**$**	**76,729,428**	**$ 1,239,062**	**1.6%**

EDUCATIONAL FUND
RECAP

BALANCE, JULY 1, 2026 (Pre-Audit)			**$ 45,552,022**
REVENUE BUDGET			
Local Sources (includes 50.2% of Current Year Taxes and 49.3% of Next Year Taxes)	$ 62,129,861		
State Sources	7,656,385		
Federal Sources	3,425,375		
Interest from Other Funds	-		
TOTAL REVENUE BUDGET			73,211,621
TOTAL AMOUNT AVAILABLE			**$ 118,763,643**
EXPENDITURE BUDGET			
Expenditures for Operations			76,729,428
OTHER FINANCIAL USES:			
			$0
PROJECTED FUND BALANCE JUNE 30, 2027			**$ 42,034,215**

Revenues for Operations		$ 73,211,621
Expenditures for Operations *		76,729,428
Annual Operating Balance (Deficit)		**$ (3,517,807)**

* includes transfer

OPERATIONS & MAINTENANCE FUND

REVENUE BUDGET	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
LOCAL SOURCES				
PROPERTY TAXES				
Back Taxes (Prior Levies)	$ -	$ -		
Current Year Property Tax	3,697,923	$ 4,047,433		
Next Year (Early) Property Tax	4,017,931	$ 4,133,663		
TOTAL PROPERTY TAX	**$ 7,715,854**	**$ 8,181,096**	**465,242**	**6.03%**
Investment Earnings	300,000	300,000	0	0.00%
CPPRT Revenue	-	-		
E-Rate Program	327,632	-	(327,632)	
Other Local Revenues	444,000	263,102	(180,898)	-40.74%
TOTAL LOCAL SOURCES	**$ 8,787,486**	**$ 8,744,198**	**(43,288)**	**-0.49%**
STATE & FEDERAL SOURCES				
Other State revenues	$ 50,000	$ 50,000	0	
Other Federal revenues	-	-	0	
TOTAL REVENUES AVAILABLE	**$ 8,837,486**	**$ 8,794,198**	**(43,288)**	**-0.49%**

OPERATIONS & MAINTENANCE FUND

EXPENDITURE BUDGET

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
Support Services:				
Salaries	$ 3,644,678	$ 3,867,003	$ 222,325	6.10%
Benefits	736,479	828,539	92,060	12.50%
Purchased Services	923,500	837,250	(86,250)	-9.34%
Supplies	491,500	478,000	(13,500)	-2.75%
Supplies/Utilities {Electricity + Natural Gas}	1,675,500	1,556,000	(119,500)	-7.13%
Capital Outlay - Building Projects	244,000	-	(244,000)	-100.00%
Capital Outlay - Equipment, Furniture etc. Other	354,855	50,000	(304,855)	-85.91%
TOTAL SUPPORT	$ 7,826,512	$ 7,616,792	**$ (209,720)**	-2.68%
OTHER FINANCIAL USES:	$ -			
Transfer to Other Funds		$ -		
Permanent Transfer of Interest		$ -		
TOTAL EXPENDITURE BUDGET	**$ 7,826,512**	**$ 7,616,792**	**$ (209,720)**	**-2.68%**

UTILITY EXPENSE DETAIL {Information Only}

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
Telephone/Internet Services	*$53,500*	*$63,000*	9,500	17.76%
Water / Sewer Services	*$228,500*	*$224,250*	(4,250)	-1.86%
Refuse Services	*$80,500*	*$77,500*	(3,000)	-3.73%
Electricity Service	*$1,450,000*	*$1,335,000*	(115,000)	-7.93%
Natural Gas (heating) Service	*$225,500*	*$221,000*	(4,500)	-2.00%
Total	***$2,038,000***	***$1,920,750***	**(117,250)**	**-5.75%**

OPERATIONS & MAINTENANCE FUND
RECAP

BALANCE, JULY 1, 2026 (Pre-Audit)			**$**	**8,133,095**
REVENUE BUDGET				
Local Sources (includes 50.2% of Current Year Taxes and 49.3% of Next Year Taxes)				
TOTAL PROPERTY TAX	$	8,181,096		
Investment Earnings		300,000		
E-Rate Funding		-		
CPPRT		-		
Other Local Sources		263,102		
State & Federal Sources		50,000		
	$	8,794,198		
TOTAL REVENUE BUDGET				8,794,198
TOTAL AMOUNT AVAILABLE			**$**	**16,927,293**
EXPENDITURE BUDGET				
Total Support Expenditures	$	7,616,792		
Permanent Transfer of Interest		-		
Transfer to Other Funds		-		
	$	7,616,792		
TOTAL EXPENDITURE BUDGET			**$**	**7,616,792**
Other Financing Sources: Transfer of Fund Balance to Capital Projects				-
PROJECTED FUND BALANCE JUNE 30, 2027			**$**	**9,310,501**

Revenues for Operations	$	8,794,198
Annual Expenditures (excluding Building Improvement Projects)		7,616,792
Annual Operational Balance (Surplus/Deficit) excluding Bldg. Proj.	$	1,177,406
Building Improvement Projects	$	-
Annual Operating Surplus / (Deficit)	**$**	**1,177,406**

DEBT SERVICE FUND

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
BALANCE, JULY 1, 2026 (Pre-Audit)	**$ 7,409,512**	**$ 6,947,633**		
REVENUE BUDGET				
Local Sources:				
Back Taxes (Prior Levies) expected to be received during the	$ -	$ -		
Current Year Property Taxes	5,167,911	5,686,091		
Next Year (Early) Property Tax	5,191,994	5,390,852		
Investment Earnings	85,000	100,000	15,000	17.65%
	10,444,905	**11,176,943**	**732,038**	**7.01%**
OTHER FINANCIAL SOURCES:				
Bond Refunding Proceeds	-			
Transfer from Educ. Fund {Capital Lease}			0	
TOTAL REVENUE BUDGET	**$ 10,444,905**	**$ 11,176,943**	**732,038**	**7.01%**
TOTAL AMOUNT AVAILABLE	**$ 17,854,417**	**$ 18,124,576**	**270,159**	**1.51%**
EXPENDITURE BUDGET				
Principal Expense	$ 9,365,000	$ 9,755,000	390,000	4.16%
Interest Expense	1,514,784	1,323,700	(191,084)	-12.61%
Capital Lease - Principal	-	-	0	#DIV/0!
Capital Lease - Interest	-	-	0	#DIV/0!
Other Fees - Bond Refunding and Issuance	-			
Other Fees (bond registrar/agent, annual filing etc)	27,000	5,000	(22,000)	-81.48%
TOTAL	**$ 10,906,784**	**$ 11,083,700**	**176,916**	**1.62%**
OTHER FINANCIAL USES:				
Escrow for Refunding				
Transfer to Other Funds				
Permanent Transfer of Interest	-	-		
TOTAL EXPENDITURE BUDGET	**$ 10,906,784**	**$ 11,083,700**	**$ 176,916**	**1.62%**
PROJECTED FUND BALANCE JUNE 30, 2027	**$ 6,947,633**	**$ 7,040,876**	**$ 93,243**	**1.34%**

TRANSPORTATION FUND

	Final Budget 2025-26		Tentative Budget 2026-27		Change $		Change %
REVENUE BUDGET							
LOCAL SOURCES							
PROPERTY TAX REVENUE							
Back Taxes (Prior Levies)	$	-	$	-			
Current Year Property Tax		2,445,212		2,677,276			
Next Year (Early) Property Tax		2,656,687		2,733,764			
TOTAL PROPERTY TAX REVENUE	$	5,101,899	$	5,411,040			
Investment Earnings		260,000		100,000			
Other Revenue (Other Districts Homeless Reimb.)		85,000		95,000			
TOTAL LOCAL SOURCES	**$**	**5,446,899**	**$**	**5,606,040**	**$**	**159,141**	**2.92%**
STATE SOURCES							
Regular/Vocational Transportation	$	125,000	$	225,000	$	100,000	80.00%
Special Education Transportation		2,100,000		1,800,000		(300,000)	-14.29%
TOTAL STATE SOURCES	**$**	**2,225,000**	**$**	**2,025,000**	**$**	**(200,000)**	**-8.99%**
OTHER FINANCIAL SOURCES:							
Federal Grant (DERA)	$	-	$	-			
ESSER III ARP	$	-	$	-	$	-	
Transfer from Working Cash Fund	$	294,000	$	-	$	(294,000)	
TOTAL REVENUES AVAILABLE	**$**	**7,965,899**	**$**	**7,631,040**	**$**	**(334,859)**	**-4.20%**

TRANSPORTATION FUND

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
EXPENDITURE BUDGET				
INSTRUCTIONAL SUPPORT SERVICES				
Contract Service - Regular Routes/Summer School	1,754,022	1,713,648	(40,374)	-2.30%
Lease Contract	-	-		
Rental Services - IDEA Grant	-			
Contract Service - Homeless	325,000	340,000	15,000	4.62%
Insurance	405,000	460,000	55,000	13.58%
PS Routing System GPS Annual Fee	-	-	0	
PS Routing System GPS (44932ARP ESSER III)	-	-	0	
Academic Program - Field Trips	88,602	94,140	5,538	6.25%
Contract Service - Special Education	3,535,000	3,629,000	94,000	2.66%
Purchase Services	**6,442,874**	**6,567,288**	124,414	1.93%
Supplies - Fuel	185,000	150,000	(35,000)	-18.92%
Capital Outlay	55,500	294,000	238,500	429.73%
TOTAL	**$ 6,683,374**	**$ 7,011,288**	**$ 327,914**	4.91%
OTHER FINANCIAL USES:				
Transfer to Other Funds				
Permanent Transfer of Interest	-	-		
TOTAL EXPENDITURE BUDGET	**$ 6,683,374**	**$ 7,011,288**	**$ 327,914**	**4.91%**

TRANSPORTATION FUND
RECAP

BALANCE, JULY 1, 2026 (Pre-Audit)			**$**	**3,813,923**
REVENUE BUDGET				
Local Sources (includes 50.2% of Current Year Taxes and 49.3% of Next Year Taxes)	$	5,411,040		
Investment Earnings		100,000		
Other Local		95,000		
State Sources		2,025,000		
Federal Sources		-	$	7,631,040
OTHER FINANCIAL SOURCES:				
Transfer from Working Cash Fund			$	-
TOTAL REVENUE BUDGET			**$**	**7,631,040**
TOTAL AMOUNT AVAILABLE			**$**	**11,444,963**
EXPENDITURE BUDGET				
Instructional Support Services	$	7,011,288		
Transfer of Investment Earnings		-		
TOTAL EXPENDITURE BUDGET			**$**	**7,011,288**
PROJECTED FUND BALANCE JUNE 30, 2027			**$**	**4,433,675**

Revenue for Operations	$	7,631,040
Expenditure from Operations		7,011,288
Annual Operating Surplus / (Deficit)	**$**	**619,752**

ILLINOIS MUNICIPAL RETIREMENT, SOCIAL SECURITY & MEDICARE

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
BALANCE, JULY 1, 2026 (Pre-Audit)	**$ 2,753,562**	**$ 2,759,029**		
REVENUE BUDGET				
Local Sources				
Back Taxes (2012 and Prior Levies) current year	$ -	$ -		
Current Year Property Taxes IMR	333,074	363,895		
Next Year (Early) Property Taxes IMR	361,902	371,986		
Current Year Property Taxes SOC. SEC. / MEDICARE	698,361	758,495		
Next Year (Early) Property Taxes SOC. SEC. / MEDICARE	758,760	772,585		
TOTAL PROPERTY TAX	**$ 2,152,097**	**$ 2,266,961**	**114,864**	**5.34%**
Corporate Personal Property Replacement Tax	84,620	85,000	380	0.45%
Investment Earnings	65,000	75,000	10,000	15.38%
TOTAL REVENUE BUDGET	**$ 2,301,717**	**$ 2,426,961**	**125,244**	**5.44%**
Other Financing Sources: Transfer from Working Cash Fund	-			
TOTAL AMOUNT AVAILABLE	**$ 5,055,279**	**$ 5,185,990**	**130,711**	2.59%
EXPENDITURE BUDGET				
Expenditures for Pension & Medicare	**$ 2,296,250**	**$ 2,362,841**	**66,591**	**2.90%**
PROJECTED FUND BALANCE JUNE 30, 2027	**$ 2,759,029**	**$ 2,823,149**	**64,120**	**2.32%**

Revenue for Operations	$ 2,301,717	$ 2,426,961
Expenditure for Operations	$ 2,296,250	$ 2,362,841
Annual Operating Surplus / (Deficit)	**$5,467**	**$64,120**

CAPITAL PROJECTS FUND

		Final Budget 2025-26		Tentative Budget 2026-27	Change $	Change %
BALANCE, JULY 1, 2026 (Pre-Audit)	**$**	**2,710,995**	**$**	**1,644,139**		
REVENUE BUDGET						
Investment Earnings		40,000		60,000	20,000	
CPPRT Revenue		-			0	
Other Revenue - E Rate funding for Category 2 Equip.		-		-	0	
State Aid - Matching Grant Program		255,885		200,000	(55,885)	
OTHER FINANCIAL SOURCES:						
Transfers from Working Cash Fund		1,070,000		-	(1,070,000)	
TOTAL REVENUE BUDGET	$	1,365,885	$	260,000	(1,105,885)	
TOTAL AMOUNT AVAILABLE	**$**	**4,076,880**	**$**	**1,904,139**	**(2,172,741)**	**-53.29%**
EXPENDITURE BUDGET						
Building Improvement Projects	$	2,377,741	$	1,070,000	(1,307,741)	-55.00%
Architect Services		55,000		$25,000	(30,000)	-54.55%
Other-Prior Year Expenditures		0		0		
OTHER FINANCIAL USES:						
Transfer to Other Funds						
Permanent Transfer of Interest to Oper. & Maint. Fund		-		-		
TOTAL EXPENDITURE BUDGET	**$**	**2,432,741**	**$**	**1,095,000**	**(1,337,741)**	**-54.99%**
PROJECTED FUND BALANCE JUNE 30, 2027	**$**	**1,644,139**	**$**	**809,139**		

WORKING CASH FUND

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
BALANCE, JULY 1, 2026 (Pre-Audit)	**$ 2,884,008**	**$ 5,604,754**		
REVENUE BUDGET				
Current Year Property Tax	-	11,642		
Next Year (Early) Property Tax	9,746	-		
Bond Proceeds	3,950,000	-		
Investment Earnings	$ 125,000	175,000		
Investment Earnings - Series 2018 WC Bonds	$ -	-		
Investment Earnings - Series 2021 WC Bonds	$ -			
TOTAL	**$ 4,084,746**	**$ 186,642**		
TOTAL AMOUNT AVAILABLE	**$ 6,968,754**	**$ 5,791,396**	**(1,177,358)**	**-16.89%**
EXPENDITURE BUDGET				
OTHER FINANCIAL USES:				
TRANSFER TO OTHER FUNDS:				
Abatement to Other Funds	$1,364,000	$0	**(1,364,000)**	
Permanent Transfer Working Cash Interest	$ -			
TOTAL EXPENDITURE BUDGET	$1,364,000	$0		
PROJECTED FUND BALANCE JUNE 30, 2027	**$ 5,604,754**	**$ 5,791,396**	**186,642**	**3.33%**

FIRE PREVENTION & SAFETY FUND

	Final Budget 2025-26	Tentative Budget 2026-27	Change $	Change %
BALANCE, JULY 1, 2026 (Pre-Audit)		$ -		
REVENUE BUDGET				
Current Year Property Tax		-		
Next Year (Early) Property Tax		-		
Investment Earnings	$ -	$ -		
TOTAL REVENUE BUDGET	$ -	$ -		
TOTAL AMOUNT AVAILABLE	$ -	$ -		
TOTAL EXPENDITURE BUDGET		-		
PROJECTED FUND BALANCE JUNE 30, 2027	$ 0	$ 0		